

**FISCAL NOTE**  
 LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)					
EXPENDITURES	GENERAL	CASH	FEDERAL	REVOLVING	TOTAL
FY2025-2026	0	0	0	0	0
FY2026-2027	0	0	0	0	0
FY2027-2028	0	0	0	0	0
FY2028-2029	0	0	0	0	0
REVENUE	GENERAL	CASH	FEDERAL	REVOLVING	TOTAL
FY2025-2026	0	0	0	0	0
FY2026-2027	0	0	0	0	0
FY2027-2028	0	0	0	0	0
FY2028-2029	0	0	0	0	0

**Any Fiscal Notes received from state agencies and political subdivisions are attached following the Legislative Fiscal Analyst Estimate.**

LB1087 would:

- Establish the Nebraska-Ireland Commission;
- Define the membership of the Commission;
- Allow for compensation of members for expenses incurred during the performance of official duties as defined if funds are available;
- Establish the manner of the Commission’s elections and meetings;
- Establish the purpose of the Commission;
- Establish the Commission to be housed in the Department of Economic Development;
- Create the Nebraska-Ireland Fund to be administered by the Department of Economic Development. Sets the authorized use and receipts for the fund; and
- Requires the Commission to submit a report to the Governor and the Legislature by 12/1/2027 and before 12/31 of each year thereafter.

LB1087 does allow for members of the Commission to receive compensation and makes such compensation contingent upon available funding. No specific funding is identified, nor is there any revenue estimated to remit to the newly created cash fund, and as such, it is reasonable to assume there will not be available funding for compensation at the onset of the commission. No fiscal impact.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE

LB: 1087      AM:      AGENCY/POLT. SUB: Department of Economic Development

REVIEWED BY: Joe Massey      DATE: 1/22/2026      PHONE: (402) 471-4181

COMMENTS: No basis to disagree with the Department of Economic Development's assessment of no fiscal impact from LB 1087.

Please complete ALL (5) blanks in the first three lines.

**2026**

**LB<sup>(1)</sup> 1087**

**FISCAL NOTE**

State Agency OR Political Subdivision Name: <sup>(2)</sup> Department of Economic Development

Prepared by: <sup>(3)</sup> Kob Kitcharoen Date Prepared: <sup>(4)</sup> 01/16/25 Phone: <sup>(5)</sup> (402) 471-3741

**ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION**

	<u>FY 2026-27</u>		<u>FY 2027-28</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
<b>TOTAL FUNDS</b>	<b>=====</b>	<b>=====</b>	<b>=====</b>	<b>=====</b>

**Explanation of Estimate:**

LB1087 creates the Nebraska-Ireland Commission. The commission members shall include the Director of the Department of Economic Development (DED) or the director's designee. The purpose of the commission shall be to advance, promote and encourage business and other mutually beneficial activities between Nebraska and Ireland. The commission will be housed within DED. The Nebraska-Ireland fund is also established and shall be administered by DED for the purpose of defraying administrative expenses and to carry out the commission's purposes. The commission shall submit an annual report to the Governor and the Legislature on or before December 1, 2027 and on or before December 31 each year thereafter.

Based on the current language, DED does not expect any change with current resources.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2026-27</u>	<u>2027-28</u>
	<u>26-27</u>	<u>27-28</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
<b>TOTAL.....</b>	<b>_____</b>	<b>_____</b>	<b>_____</b>	<b>_____</b>